EXHIBIT B

OFFICE OF THE UNITED STATES TRUSTEE FOR REGION 21 EDIFICIO OCHOA, 500 TANCA STREET SUITE 301 SAN JUAN, PUERTO RICO 00901-1922

US ATTORNEY FOR THE DISTRICT OF PUERTO RICO ATTN: ROSA E. RODRIGUEZ-VELEZ, U.S. ATTORNEY TORRE CHARDÓN, SUITE 1201 350 CARLOS CHARDÓN STREET SAN JUAN PR 00918

SHINDLER ANDERSON & GOPLERUD, P.C. ATTN: J. BARTON GOPLERUD & ANDREW HOWIE 5015 GRAND RIDGE DRIVE, SUITE 100 WEST DES MOINES IA 50265-5749

PUERTO RICO ELECTRIC POWER AUTHORITY ATTENTION: OFFICE OF THE GENERAL COUNSEL P.O. BOX 364267 SAN JUAN PR 00936-4267

APRUM APARTADO POSTAL 2227 MAYAGUEZ PR 00681